

**ANDREA D. CRUMBACK**  
**Property Tax Attorney**  
**3885 Fraser Street**  
**Rockford, Michigan 49341**

September 21, 2016

Chairman Farrington and Members of the Committee:

My name is Andrea Crumback. I am a partner at a medium-sized law firm in Grand Rapids, Michigan, and I have been practicing before the Tax Tribunal for over 21 years. I represent local government units (primarily townships and cities) before the Tribunal. Please accept my testimony in support of House Bill 5765.

The Tax Tribunal is the only "court" that can hear and decide property tax disputes and special assessment matters. Property taxes and special assessments generate revenues needed to operate local police and fire departments, libraries, schools, and to provide other essential services in our communities. The importance of the Tax Tribunal cannot be understated. A single Tax Tribunal decision can have an impact on property tax revenue across the entire State, which ultimately impacts the level of services governmental units can provide to their constituents.

Because of the wide-reaching impact of many Tribunal decisions, it is critical that we equip the Tax Tribunal with the tools it needs to produce high-quality, well-reasoned and consistent opinions, to operate with impartiality, and to operate effectively without continuously increasing its filing and other user fees. House Bill 5765 provides several key tools to accomplish these objectives, including:

- Providing an avenue by which knowledgeable property tax professionals can have input in the Tribunal member appointment process;
- Providing job-specific education and training for Tribunal members;
- Allowing for three-member panels in more significant Tribunal cases;
- Allowing the Governor to appoint additional Tribunal members on a temporary basis when necessary; and
- Raising compensation of the Tribunal members to attract a larger number of well-qualified candidates.

House Bill 5765 also promotes increased accessibility for taxpayers, including accessibility for business owners, by allowing for more convenient regional hearing offices and increasing the

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jurisdictional amounts in the small claims division of the Tribunal. These measures provide more taxpayers with an easier, less expensive way to affordably resolve their property tax disputes.

The Tribunal should be commended for the job it has been doing. House Bill 5765 offers some key tools to allow the Tribunal to improve upon its services in ways that will benefit both taxing units and taxpayers.

Thank you for considering my testimony.

Sincerely,

A handwritten signature in black ink, reading "Andrea D. Crumback". The signature is fluid and cursive, with the first name "Andrea" and last name "Crumback" clearly visible.

Andrea D. Crumback  
Tax Tribunal Attorney